

Notes

Please attach your RWT withholding certificates to this reconciliation.

Name and address changes

This form shows your name, address and IRD number. If any of the details are wrong, please print the correct details on the form before sending it back.

If you are changing your address details and your new address is a PO Box number, please show your box lobby, if you have one. If you are unsure of your box lobby please contact New Zealand Post.

Filling in the form

- Box 2.

This includes the following:

- agents' or trustees' dividends and dividends treated as interest, before RWT is deducted. Note that this amount excludes dividends not treated as interest and all dividends not liable for RWT
- amount of Māori authority distributions before RWT is deducted.

- Box 3.

Companies do not have to deduct RWT from dividends that are:

- paid between members of a group of companies
- paid to holders of a current *Certificate of exemption from RWT (IR15C)*
- paid to non-residents
- paid by a qualifying company.

Māori authorities do not have to deduct RWT from distributions that have been paid:

- from income derived in the 2003–04 or earlier income year
- from income that is exempt income to the Māori authority
- to holders of a current *Certificate of exemption from RWT (IR15C)*.

- Box 5. Use the table below to work out the tax on distribution.

- For dividends, multiply Box 3 by 0.33
- For distributions, the RWT is either 17.5% or 33%.

		RWT distributions	Rate	
Māori authority distributions	IRD number is held	\$ <input type="text"/>	@ 17.5%	\$ <input type="text"/>
	Member's IRD number is not held for distributions	\$ <input type="text"/>	@ 33%	\$ <input type="text"/>
Dividends treated as interest	All dividends treated as interest and RWT on dividends through agents or trustees	\$ <input type="text"/>	@ 33%	\$ <input type="text"/>
Total				\$ <input type="text"/>

Enter the total amount in Box 5.

- Box 6. This is the total of all RWT payments on dividends treated as interest/Māori authority distributions paid to Inland Revenue.
- Box 7. This is the total foreign withholding tax already deducted from dividends treated as interest and/or Māori authority credits that have been attached to the dividends distributions.
- Box 9. If there is an amount to pay you will need to complete the payment details slip (RWT 340) and **make the payment to Inland Revenue by 20 April**.

Late payment

We may charge you a late payment penalty if you miss a payment or it's late. We'll also charge you interest if you don't make your tax payment by the due date.

Call us if you can't pay your tax by the due date. We'll look at your payment options, which may include an instalment arrangement depending on your circumstances.

For more information go to www.ird.govt.nz (search keywords: managing penalties).

www.ird.govt.nz

Go to our website for information and to use our services and tools.

- Log in or register for a myIR account** to manage your tax and entitlements online.
- Demonstrations** – learn about our services by watching short videos.
- Get it done online** – complete forms and returns, make payments, give us feedback.
- Work it out** – use our calculators, worksheets and tools, for example, to check your tax code, find filing and payment dates, calculate your student loan repayment.
- Forms and guides** – download our guides and forms.

Forgotten your myIR user ID or password?

Request a reminder of your user ID or reset your password online. You'll need to know your IRD number and have access to the email address we hold for you.

0800 self-service numbers (New Zealand callers)

This service is available to callers seven days a week except between 5 am and 6 am each day. Just make sure you have your IRD number ready when you call.

For access to your account-specific information, you'll need to be enrolled with voice ID or have a PIN. Registering for voice ID is easy and only takes a few minutes. Call 0800 257 843 to enrol.

Order publications and taxpacks 0800 257 773
All other services 0800 257 777

When you call, just confirm what you want from the options given. If you need to talk with us, we'll re-direct your call to someone who can help you.